

RULEMAKING NOTICE FORM

Notice Number _____

Rule Number Rev 100

1. Agency Name & Address:

**New Hampshire Department of Revenue
Administration
109 Pleasant Street, PO Box 457
Concord, NH 03302-0457**

2. RSA Authority: RSA 541-A:16, I (a)

3. Federal Authority: _____

4. Type of Action:

Adoption _____

Amendment _____

Repeal _____

Readoption _____

Readoption w/amendment X

5. Short Title: **Organizational Rules**

6. (a) Summary of what the rule says and of any proposed amendments:

Rev 100 is being readopted in its entirety with amendments to comply with the provisions of RSA 541-A. Rev 100 sets forth the Department's rules for its organization. The rule amendments include Rev 102.03, providing a Central Tax Services Unit within the Audit Division to provide taxpayer assistance to the general public. Rev 102.04 is being deleted as the Department no longer has an Automated Information Systems Division. Rev 102.06, formerly Rev 102.07 on the Municipal Services Division, is being amended to reflect the combination of the Municipal Services Division and Property Appraisal Division, formerly in Rev 102.08, into the Municipal and Property Division. The Department included updated responsibilities of the Division. Also, former Rev 102.06, Document Processing Division, and Rev 102.05, Collection Division, have been renumbered to be Rev 102.05 and Rev 102.04 respectively to reflect the change to the Municipal and Property Division. Rev 103, the public information requests section, is being amended to streamline requests for information more efficiently to the appropriate division within the Department.

6. (b) Brief description of the groups affected: **All New Hampshire taxpayers.**

6. (c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:

RULE	STATUTE IMPLEMENTED
Rev 101.01	RSA 21-J-2; RSA 21-G:6, I
Rev 101.02	RSA 21-J:1, I; RSA 21-G:6, I
Rev 102.01	RSA 21-J:2; RSA 21-G:6, I; RSA 21-G:8-9; RSA 21-J:3; RSA 21-J:5, IV
Rev 102.02	RSA 21-J:4, II; RSA 21-J:6
Rev 102.03	RSA 21-J:2, II; RSA 21-J:7
Rev 102.04	RSA 21-J:2, II; RSA 21-J:8
Rev 102.05	RSA 21-J:2, II; RSA 21-J:12
Rev 102.06	RSA 21-J:2, II; RSA 21-J:3, XIII; RSA 21-J:11; RSA 21-J:15; RSA 33:4-b; RSA 72-B; RSA 79:28; RSA 83-F
Rev 102.07	RSA 21-J:6-b
Rev 103.01	RSA 21-J:14; RSA 91-A

RULEMAKING NOTICE FORM - Page 2

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name:	Katherine M. de Oliveira	Title:	Administrative Secretary
Address:	109 Pleasant Street, PO Box 457 Concord, NH 03302-0457	Phone #:	603.230.5027
		Fax#:	603.230.5945
		E-mail:	Katherine.deOliveira@rev.state.nh.us

****The rules can also be viewed in PDF at
<http://www.revenue.nh.gov/laws/proposed>**

**TTY/TDD Access: Relay NH 1-800-735-2964 or
dial 711 (in NH)**

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified: **Wednesday, September 30, 2015**

☒ Fax

☒ E-mail

☐ Other format (specify):

9. Public hearing scheduled for:

Date and Time: **Monday, September 21, 2015 @ 9am**

Place: **New Hampshire Department of Revenue Administration
Medical and Surgical Building
109 Pleasant Street, 2nd Floor Training Room
Concord, NH 03302**

*****The security procedures at the Department of Revenue Administration
require all visitors to sign-in and present photo identification. If you plan on
attending the public hearing, please bring photo identification with you.*****

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant)

FIS # **15:144** , dated **8/6/2015**

1. Comparison of the costs of the proposed rule(s) to the existing rule(s):

There is no difference in cost when comparing the proposed rules to the existing rules.

2. Cite the Federal mandate. Identify the impact on state funds:

No federal mandate, no impact on state funds.

3. Cost and benefits of the proposed rule(s):

A. To State general or State special funds:

None.

B. To State citizens and political subdivisions:

None.

C. To independently owned businesses:

None.

11. Statement Relative to Part I, Article 28-a of the N.H. Constitution:

The proposed rule amendments does not mandate fees, or additional local expenditures, on a political subdivision of the state and, therefore, does not violate Part I, Article 28-a of the NH Constitution.